notified rates during the period May, 1994 to February, 1997 (the period covered by C&AG's Audit Para), would not have been more than the duty actually collected at the specific rates of duty during this period. Therefore, there is no loss of revenue as indicated in the C&AG's report.

(b) Even though Parliament had authorised the Central Govt. to notify levy of duty on tyres and tubes on advalorem basis in the Finance Act, 1994, it was decided by the Govt. to notify such rates only after amending valuation provisions prescribed in Section 4 of Central Excise Act, 1944 so as to avoid revenue disputes and consequent litigation in arriving at assessable value on tyres and tubes considering the marketing pattern adopted by the manufacturers of tyres and tubes. After studying the marketing pattern on manufacturers of tyres and tubes where the sales are predominantly made through their own depots, the aforesaid Section 4 was amended to provide for levy of duty on the basis of depot sale price in the Finance Act, 1996. thereafter, the advalorem rates were notified with effect from 1st March, 1997 as part of the 1997-98 Budget.

(c) Does not arise in view of reply at (a) and (b) above.

धन-वापसी आदि से संबंधित लंबित शिकायतें

4528. **श्री राघवजी:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) 30 जून, 1998 के अनुसार केन्द्र सरकार के पास धन-वापसी, जब्त की गयी वस्तुओं का न लौटाया जाना, बयान न देना आदि से संबंधित कितनी शिकायतें लंबित हैं;

(ख) उक्त शिकायतों का निवारण कब तक कर दिया जायेगा; और

(ग) उक्त शिकायतों में से एक वर्ष से अधिक समय से लंबित शिकायतों की संख्या कितनी है तथा इस विलम्ब के क्या कारण हैं?

वित्त मंत्रालय में राज्य मंत्री (श्री आर० जनार्दनम): (क) से (ग) सूचना एकत्र की जा रही है और सदन पटल पर रख दी जाएगी।

Effect of subsidies on fiscal health of economy

4529. **SHRI NARENDRA MOHAN:** Will the Minister of **FINANCE** be pleased to state:

(a) whether it is a fact that the impact of increasing incidence of 'subsidies' is beginning to show on the fiscal health of the economy and the revenue deficit of the Centre and the States combined together has come to 3.4% of the GDP in nineties from 2.7% in the eighties; and

(b) if so, the reasons for this increase in 'subsidies' and what steps Government proposes to adopt to gradually eliminate 'subsidies' in the foreseeable future?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) and (b) As per the data available in the various issues of the Public Finance Statistics brought out by the Ministry of Finance, the trend in the revenue deficit of the Centre, States and the Union Territories (UTS) combined as a proportion of gross domestic product at current market prices is as follows:

Revenue Deficit of Centre, States and UTs combined

Year	As per cent of GDP
1080-81	-0.1
1981-82	-0.6
1982-83	0.2
1983-84	1.1
1984-85	1.9
1985-86	1.9
1986-87	2.6
1987-88	3.1
1988-89	3.1
1989-90	3.4
1990-91	4.4
1991-92	3.6
1992-93	3.3
1993-94	4.5
1994-95	3.8
1995-96	3.4
1996-97(RE)	3.4
1997-98(BE)	3.9
Average 1980-81-1989-90	1.7